CITY OF CEDARBURG
BOARD OF REVIEW
May 18, 2015

BOR20150518-1

The annual meeting of the Board of Review, City of Cedarburg, Wisconsin, was held on Monday, May 18, 2015 at City Hall, W63 N645 Washington Avenue, second floor, Council Chambers. Board Member Eric Hofhine called the meeting to order at 6:00 p.m.

ROLL CALL: Present - Eric Hofhine, Jim Myers, Julia Oliver, Bob Carroll, Mary Kay Bourbulas, Doug Yip (alternate)

Also Present - City Assessor Cathy Timm, Commercial Assessor Perry Nell, City Clerk Constance McHugh, Assistant City Attorney Tim Schoonenberg

STATEMENT OF PUBLIC NOTICE

City Clerk McHugh acknowledged that the Board of Review agenda was posted and distributed in compliance with the Wisconsin Open Meetings Law.

The Notice of Open Book dates and the Board of Review meeting was published on April 7, 2015 in the *News Graphic* and posted in three locations in the City on April 2, 2015. A notice was also posted on the City's website on April 2, 2015 and on the front door of City Hall on April 3, 2015. The Assessor was present during the open book session held on April 27, 2015 from 8:00 a.m. to 4:00 p.m.

ELECTION OF CHAIRPERSON AND VICE CHAIRPERSON

Motion made by Mr. Myers, seconded by Mr. Carroll, to nominate Eric Hofhine as Chairperson. Motion carried unanimously.

Motion made by Mr. Carroll, seconded by Ms. Bourbulas, to nominate Jim Myers as Vice Chairperson. Motion carried unanimously.

REVIEW AND CERTIFY CODE OF ETHICS

A motion was made by Mr. Myers, seconded by Ms. Bourbulas, to acknowledge that the Board of Review members had received and reviewed the Code of Ethics and to certify that they understand it. Motion carried unanimously.

VERIFY MEMBER(S) HAS MET MANDATORY TRAINING REQUIREMENTS

City Clerk McHugh verified that Mr. Myers attended a Department of Revenue video program and training session on April 16, 2015. Mr. Hofhine, Ms. Bourbulas, and Mr. Yip viewed a video program entitled "Board of Review Training 2015" on May 9, 2015, April 29, 2015, and May 7, 2015 respectively. Ms. Oliver attended a WMCA Board of Review training session on March 5, 2015. The training is valid for two years.

ACCEPT AND REVIEW PRELIMINARY 2015 ASSESSMENT ROLL AND CITY CLERK'S SWORN STATEMENT

A motion was made by Mr. Myers, seconded by Mr. Carroll, to accept the Preliminary 2015 Assessment Roll and the City Clerk's sworn statement. Motion carried unanimously.

CONSIDER POLICY ON PROCEDURE FOR SWORN TELEPHONE OR SWORN WRITTEN TESTIMONY REQUESTS AND POLICY ON PROCEDURE FOR WAIVER OF BOARD OF REVIEW HEARING REQUESTS

Attorney Schoonenberg said there has been a recent change in the law that allows the Board to accept sworn telephone and sworn written testimony. His firm is proposing a policy that provides a process for reviewing such requests and outlines the criteria for accepting or denying any requests.

Motion made by Mr. Carroll, seconded by Ms. Bourbulas, to adopt both the Policy on Procedure for Sworn Telephone or Sworn Written Testimony Requests and the Policy on Procedure for Waiver of Board of Review Hearing Requests. Motion carried unanimously.

Attorney Schoonenberg said the Policy on Procedure for Waiver of Board of Review Hearing Requests was also drafted in response to a recent change in the law that allows the Board to send cases directly to Circuit Court.

Copies of the Policies are attached to these minutes.

ESTABLISH PROCEDURES OF OPERATION

Chairperson Hofhine presented three options for the procedures of operations:

- Deliberate after each objection is heard; or
- Deliberate after all objections are heard; or
- Deliberate periodically during the time the Board meets.

It was the consensus of the Board to deliberate after each objection is heard.

CONFIRM SCHEDULE FOR HEARING OBJECTIONS

There were two objections filed; however, both objections were withdrawn prior to the start of the meeting.

HEARING OF CASES: OBJECTIONS TO 2015 ASSESSMENTS

There were no cases to hear.

The Board of Review went back on the record at 6:18 p.m. and excused Attorney Schoonenberg from the meeting because there were no cases to be heard. Assessor Perry Nell also left the meeting at this time.

ADJOURNMENT

On motion by Ms. Bourbulas, seconded by Mr. Myers, and unanimously carried, the Board of Review adjourned sine die at 8:00 p.m. after having started at 6:00 p.m. and having performed all of its statutory duties and completing all of its work that came before the Board. Motion carried unanimously.

Constance K. McHugh, MMC
City Clerk

CITY OF CEDARBURG BOARD OF REVIEW POLICY
PROCEDURE FOR SWORN TELEPHONE
OR
SWORN WRITTEN TESTIMONY REQUESTS

WHEREAS, Wis. Stat. §70.47(8) authorizes the Board of Review to consider requests from a property owner or the property owner's representative to testify under oath by telephone or written statements under oath to the Board of Review and whether to allow the same; and

WHEREAS, the Department of Revenue has determined that the legal requirements of the Notice to Appear at the Board of Review must be satisfied and the Objection Form must be completed and submitted to the Board of Review as required by law prior to a Request to Testify by Telephone or Submit a Sworn Written Statement from being submitted.

NOW, THEREFORE, the City Board of Review of the City of Cedarburg, Washington County does hereby adopt as Board of Review policy the following:

1. Procedure:

Before the Board of Review ("BOR") can consider a request from a property owner or the property owner's representative ("owner") to testify by telephone or submit a sworn written statement, the owner must first complete and file with the clerk of the BOR the following documents:

a) A timely Notice of Intent to appear at BOR; and
b) A timely Objection Form for Real Property Assessment (PA-115A); and
c) A fully completed request to Testify by Telephone or Submit a Sworn Written Statement at BOR (Form PA-814).

Such requests must be filed with the clerk of the BOR within the first 2 hours of the BOR's first scheduled meeting. If the owner fails to file the aforementioned documents as required, the BOR will not consider the request.

2. Criteria:

The BOR may consider any or all of the following factors when deciding whether to grant or deny the request:

a) The owner's stated reason(s) for the request as indicated on the PA-814 form; and
b) Fairness to the parties; and
c) Ability of the owner to procure in-person oral testimony and any due diligence exhibited by the owner in procuring such testimony; and
d) Ability to cross examine the person providing the testimony; and
e) The BOR's technical capacity to honor the request; and
f) Any other factors that the BOR deems pertinent to deciding the request.

3. Effective Date:

This policy shall be effective upon passage.

Passed on the 18 day of May, 2015

By the Board of Review of the City of Cedarburg

Board of Review Chairperson

Attested by:

Constance K. McKay

Clerk of the Board of Review

CITY OF CEDARBURG BOARD OF REVIEW POLICY
PROCEDURE FOR WAIVER OF BOARD OF REVIEW
HEARING REQUESTS

WHEREAS, Wis. Stat. §70.47(8m) authorizes the Board of Review ("BOR") to consider requests from a taxpayer or assessor, or at its own discretion to waive the hearing of an objection under Wis. Stat. §70.47(8) or, in a 1st class city, under §70.47(16) and allow the taxpayer to have the taxpayer's assessment reviewed under §70.47(13); and

WHEREAS, Wis. Stat. §70.47(8m) further states that the BOR shall submit notice of its decision under § 70.47(12) using the amount of the taxpayer's assessment as established by the municipal assessor as the finalized amount; and

WHEREAS, Wis. Stat. §70.47(8m) further states that if the BOR waives the hearing, the waiver disallows the taxpayer's claim on excessive assessment under §70.37(3) and notwithstanding the time period under §70.37(3)(d), the taxpayer has 60 days from the notice of hearing waiver in which to commence an action under § 70.37(3)(d).

WHEREAS, the Department of Revenue has determined that the legal requirements of the Notice to Appear at the BOR must be satisfied and the Objection Form must be completed and submitted to the BOR as required by law by the taxpayer prior to a Request for Waiver being considered.

NOW, THEREFORE, the City Board of Review of the City of Cedarburg, Washington County does hereby adopt as Board of Review Policy the following:

1. Procedure:

Before the Board of Review ("BOR") can consider a request from a taxpayer or assessor or at its own discretion to waive the hearing of an objection, the taxpayer must first complete and file with the Clerk of the BOR the following documents:

a) A timely filed Notice of Intent to appear at BOR; and
b) A timely filed Objection Form for Real Property Assessment (PA-115A).

If the owner fails to file the aforementioned documents as required, no hearing will be scheduled on the objection.

If the owner files the aforementioned documents as required and a request from a taxpayer or assessor or at its own discretion is made to waive the hearing of an objection, the BOR shall use the following criteria when making its decision.

2. Criteria:

The BOR may consider any or all of the following factors when deciding whether waive the hearing:

a) The benefits or detriments of the BOR process; and
b) The benefits or detriments of having a record for the Court review; and
c) Avoidance of unruly, lengthy, burdensome appeals; and
d) Ability to cross examine the person providing the testimony; and
e) Any other factors that the BOR deems pertinent to deciding whether to waive the hearing.

3. Effective Date:

This policy shall be effective upon passage.

Passed on the 18th day of May, 2015

By the Board of Review of the City of Cedarburg

Board of Review Chairperson

Attested by:

Constance K Motley

Clerk of the Board of Review